



**PROPOSED CLARIFICATION OF SECTION 19 OF  
DEPARTMENT OF TAXATION’S REVISIONS TO  
LCB DRAFT OF REVISED PROPOSED REGULATION R123-15**

**Explanation:** Section 19 of revised proposed regulation R123-15 is a provision that the Nevada Resort Association proposed for inclusion in the regulation. The Director agreed and forwarded the proposal to the Legislative Counsel Bureau (“LCB”). The LCB made some slight language changes to the proposal, with the elimination of the word “additional” raising the issue this proposal seeks to address. The LCB has agreed that this language would address both their drafting concerns and the Association’s concerns.

**Actual text of regulation, with proposed addition in red:**

*Sec. 19. For the purposes of paragraph (c) of subsection 3 of section 8 of Senate Bill No. 483, chapter 487, Statutes of Nevada 2015, at page 2880, goods or services are provided on a complimentary basis if the goods or services are provided at no charge, in exchange for points or credits earned pursuant to a program under which points or credits are earned or awarded to the customers of a business entity or in exchange for a coupon, voucher or certificate. For the purposes of this section, goods or services are provided at no charge if they are provided at no charge in addition to the charge for the purchase of goods or services that qualify a customer for complimentary goods or services.*

Submitted on behalf of the Nevada Resort Association by

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